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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Form **5074**Department of the Treasury
Internal Revenue Service**Allocation of Individual Income Tax to Guam or the
Commonwealth of the Northern Mariana Islands (CNMI)**

► Attach to Form 1040.

OMB No. 1545-0803

2004Attachment
Sequence No. **60**

Name(s) shown on Form 1040

Your social security number

Part I Income From Guam or the CNMI Reported on Form 1040

	Guam	CNMI
1 Wages, salaries, tips, etc.	1	
2 Taxable interest	2	
3 Ordinary dividends	3	
4 Taxable refunds, credits, or offsets of state and local income taxes	4	
5 Alimony received	5	
6 Business income or (loss)	6	
7 Capital gain or (loss)	7	
8 Other gains or (losses)	8	
9 IRA distributions (taxable amount)	9	
10 Pensions and annuities (taxable amount)	10	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11	
12 Farm income or (loss)	12	
13 Unemployment compensation	13	
14 Social security benefits (taxable amount)	14	
15 Other income. List type and amount ►	15	
16 Total income. Add lines 1 through 15. ►	16	

Part II Adjusted Gross Income From Guam or the CNMI Reported on Form 1040

17 Deduction for clean-fuel vehicles	17	
18 Certain business expenses of reservists, performing artists, and fee-basis government officials	18	
19 IRA deduction	19	
20 Student loan interest deduction	20	
21 Tuition and fees deduction	21	
22 Health savings account deduction	22	
23 Moving expenses	23	
24 One-half of self-employment tax	24	
25 Self-employed health insurance deduction	25	
26 Self-employed SEP, SIMPLE, and qualified plans	26	
27 Penalty on early withdrawal of savings.	27	
28 Alimony paid	28	
29 Add lines 17 through 28	29	
30 Adjusted gross income. Subtract line 29 from line 16 ►	30	

Part III Payments of Income Tax to Guam or the CNMI

31 Payments on estimated tax return filed with Guam or the CNMI	31	
32 Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI	32	
33 Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI	33	
34 Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 31 through 33	34	
35 Total payments. Add lines 31 through 34 ►	35	

Instructions

Section references are to the Internal Revenue Code.

Purpose of form. This form provides information to the United States so the IRS can figure the individual income tax that is due to Guam or the CNMI.**Who must file.** Use this form if all three of the following apply.

1. You file a U.S. income tax return on Form 1040.
2. You report adjusted gross income of \$50,000 or more.
3. At least \$5,000 of the gross income on your return is from Guam or CNMI sources.

These requirements apply whether you file a single or joint return.

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